Exhibit N

TAYLOR COUNTY HUMAN SERVICES DEPARTMENT

November 10, 2014

Ms. Tamara Loertscher

Medford, WI

Dear Ms. Tamara Loertscher:

Taylor County Human Services has received your Child Maltreatment Determination Appeal Request. I have conducted a desk review on this case as a result of your request.

In review of the information that was received during the investigation, it is noted in medical records that the fetus was exposed to illicit drugs repeatedly. The reports include a preponderance of evidence that indicates that prior to conception illicit drug use and alcohol were misused habitually. The misuse continued at a rate of approximately twice weekly after knowledge of the pregnancy. The notation in the record that there was a time where you as the mother "feels guilty for taking illicit drugs during pregnancy" is a clear indication of a lack of self-control. The substantial risk of harm to the fetus is evident as expressed by you the mother and by the treating physician.

As indicated above and throughout other information in the chart, this desk review has supported the finding of substantiation by Taylor County Human Services as the preponderance of evidence has been met in this case.

If you feel that this finding is not satisfactory you may continue to exercise your rights by filing a request for an Administrative Hearing. You have 30 days in which to send a written request to this office at, 540 E College St., Medford, WI 54451 for an Administrative Appeal Hearing to be held within 15 calendar days of the receipt of that request. This request may be made in a letter format indicating your request and the participants you wish to represent you during this Administrative Hearing. A copy of the Department of Children and Families Appeal Process for Substantiated Maltreatment Findings is enclosed for your information. You may also find this information at http://dcf.wisconsin.gov.

Please call 715-748-3332 if you have any question regarding this information or the appeal process. Also, please inform your attorney of this letter as a release of information was not enclosed in the appeal request.

Sincerely,

Amber Fallos
Agency director

Taylor County Human Services